



Denise Juneau, Superintendent
Montana Office of Public Instruction
P.O. Box 202501
Helena, Montana 59620-2501
In-State Toll-Free 1-888-231-9393, Local (406) 444-3095
www.opi.mt.gov

FY 2012-13 General Fund Budget Overview and Worksheets

Like an electronic version? This document and an Excel spreadsheet for calculating general fund limits are posted on the OPI website at <http://www.opi.mt.gov> under <School Finance>.

This is an overview of general fund budgeting requirements for Montana school districts. It contains a narrative summary of laws and procedures for setting general fund budget limits and funding for the school year 2012-13.

TIMELINE 2

Timeline from March 1 through September 12, listing important deadlines related to financial reporting, elections, etc.

OVERVIEW OF GENERAL FUND BUDGETING LAWS

Average Number Belonging (ANB)	4
Separate Budget Units.....	4
Basic Entitlement and Per-ANB Entitlement.....	5
Additional Funding Components	6
State Funding For Special Education Costs.....	6
Establishing the BASE & Maximum General Fund Budgets.....	7
Funding the General Fund Budget.....	8
Guaranteed Tax Base Aid (GTB).....	9
Operating Reserves and "Excess" Reserves.....	9
Budget Authority and Voter Approval.....	10
Distribution of Direct State Aid and GTB Payments	12
Budget Amendments.....	12
K-12 Districts.....	12
Status and ANB Changes.....	12

FY 2012-13 BUDGET LIMITS

Budget Limit Table.....	13
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WORKSHEETS

ANB Calculation	14
Basic Entitlement	15
Per-ANB Entitlement	16
ANB Funding	17
Special Education Funding and Budget.....	18
Maximum Budget Limit	19
BASE Budget Limit.....	20
Maximum Budget Limit (K-12)	21
BASE Budget Limit (K-12).....	22
Highest Levy Over-BASE Authorized or Imposed Between FY08 –FY11.....	23
Budget Limits and Voted Amount.....	24
Budgeting Non-Levy Revenues for the General Fund	25
General Fund Guaranteed Tax Base Aid (GTB) Ratios and Subsidies.....	26
Calculating General Fund Levies: Elem and HS Districts	27
K-12 Districts	28
Ballots and Propositions: Estimating the Tax Impact of Mill Increases	29
Ballots and Propositions	30

If you need further assistance, contact the OPI school budgeting staff: Janelle Mickelson 444-3249, Nica Merala 444-4401, or Kathleen Wanner 444-9852 .

TIMELINE

This list is not all-inclusive. For a more detailed calendar, see the School Accounting Manual.

March 1, 2012	Preliminary Budget Data Sheets sent from OPI to districts and County Superintendents (MCA 20-9-369)
April 25, 2012	Districts that intend to consolidate/annex effective July 1, 2012 must notify OPI.
May 1, 2012	FY 2012-13 revenue estimates for coal gross proceeds sent to districts and to County Superintendents from the Department of Revenue (MCA 20-9-141(4)).
May 8, 2012	Election Day. Trustee election and general fund budget election, if needed, must be held. Other school elections may be set at times determined by the trustees (MCA 20-20-105). (See MASBO Election Calendar)
By May 25, 2012	FY 2011-12 School facility reimbursement payment to eligible districts sent to County Treasurers for deposit in district's debt service fund (MCA 20-9-346(2)(c)).
June 22, 2012	Final FY 2011-12 direct state aid and state special education payment to schools and cooperatives (MCA 20-9-344).
June 30, 2012	Fiscal year-end 2011-12 (MCA 20-1-301).
July 20, 2012	County Treasurer reports final cash balances and bond information for the school year ended June 30 to each district. (MCA 20-9-121)
Between July 1 & August 10, 2012	Clerk publishes notice of final budget hearing (MCA 20-9-115).
By August 6, 2012	County Assessors deliver taxable valuation information to County Superintendent (1st Monday in August) (MCA 20-9-122)
By the date the final budget is adopted	Last day to hold an election for approval to establish a Building Reserve Fund Levy (61), Technology Levy (28), or Flexibility Fund Levy (29). (OPI RECOMMENDS ALL ELECTIONS BE HELD NO LATER THAN AUGUST 1 TO ALLOW ADEQUATE TIME FOR CANVASSING VOTES, ETC.)
On or before August 20, 2012	Trustees meet to consider all budget information (MCA 20-9-131(1)).
Not later than August 25, 2012	Final budget adopted by trustees (MCA, 20-9-131(2))

TIMELINE (continued)

- By August 15, 2012 Trustees submit FY 2010-11 Trustees' Financial Summary (TFS) to the County Superintendent (MCA 20-9-213 (6)).
- By August 28, 2012 Trustees submit the final adopted budget to the County Superintendent within 3 days of adoption. (20-9-131, MCA)
- By September 4, 2012 or 30 calendar days after receiving taxable values Levy requirements reported to county commissioners by County Superintendent (MCA 20-9-141) (1st Tuesday in September)
- By September 6, 2012 or 30 calendar days after receiving taxable values Levies fixed by county commissioners (MCA 20-9-142) Superintendent (MCA 20-9-141) (1st Thursday in September)
- September 15, 2012 *FY 2012-13 Final Budget and FY 2011-12 Trustees' Financial Summary (TFS) due to OPI from County Superintendent (MCA 20-3-209, 20-9-134)

***NOTE:** MAEFAIRS System electronically accepts Trustees' Financial Summary and Final Budget on the same date.

OVERVIEW OF GENERAL FUND BUDGETING LAWS

This is a summary of the major budget laws for the general fund.

AVERAGE NUMBER BELONGING

Average Number Belonging (ANB) for each district is derived from the October Student Count For ANB reported to OPI on the Fall Student Count For ANB Report and the February 1 Student Count For ANB reported to OPI on the Spring Student Count For ANB Report. Pre-kindergarten students are excluded from the ANB calculation (Note: a student who has reached the age of 5 on or before September 10 and is enrolled in a kindergarten program but is receiving services in a pre-school environment pursuant to an individualized education program, is reported as a kindergarten student and is included in eligibility for purposes of ANB) and kindergarten students are included as one-half, if in a half-time kindergarten program. Students are counted as one quarter time enrollment for 180-359 aggregate hours of pupil instruction per school year, one half time enrollment for 360-539 aggregate hours of pupil instruction per school year, three quarter time enrollment for 540-719 aggregate hours of pupil instruction per school year, and full time enrollment for 720 or more aggregate hours of pupil instruction per school year. Students who turn 19 years old on or before September 10 of the school year are not counted for ANB.

Enrollment is aggregated for all schools of a district for purposes of determining ANB. However, the law provides for grouping ANB into separate "budget units" for funding purposes when schools within a district are at least 20 miles apart or when conditions exist that would create an unusual hardship for transporting students to another school.

A school district is allowed to use current year ANB or 3-year average ANB for each budget unit by level (elementary or high school), whichever generates the greatest Maximum general fund budget. "**Current year ANB**" means the ANB for the budget unit for the ensuing school fiscal year. "**3-year average ANB**" means an average ANB over the most recent 3-year period, calculated by adding the current year ANB to the current ANB for each of the previous two school fiscal years, dividing the sum by 3, and rounding up to the next whole number. "**Budgeted ANB**" means the ANB used on the final general fund budget for a district. Depending on the calculations performed under MCA 20-9-311, the budgeted ANB will be either the current ANB or the 3-year average ANB.

SEPARATE BUDGET UNITS

Enrollment is generally aggregated, or combined, for all schools of a district. The unit of aggregated enrollment used to determine ANB funding is called a "budget unit." When a school is 20 miles or more from another school of the same district and more than 20 miles beyond the incorporated limits of a city located in the district, the school is funded as a separate budget unit. Separate budget units are established only with the approval of the Office of Public Instruction.

Districts with a school 20 or more miles from another school within the district receive an additional "basic entitlement" (MCA 20-9-311(8)(a)(iii))

The provisions in law for separate budget unit status should not be confused with an "isolated" school. Pursuant to MCA 20-9-302, the trustees of any district operating an elementary school having fewer than 10 ANB or a high school of less than 25 ANB for 2 consecutive years shall apply to have the school classified as an isolated school. Once approved, isolation status applies

for a three-year period if budget limit ANB remains under 10 for an elementary or 25 for high school.

CONSOLIDATION "BONUS": Districts that consolidate or annex are entitled to maintain funding for separate budget units for each district for up to three years. After three years, districts retain a percentage of the basic entitlement for an additional three years as follows: 75% of the basic entitlement in the fourth year, 50% of the basic entitlement in the fifth year, and 25% of the basic entitlement in the sixth year. (MCA 20-9-311(8)(a)(iv))

BASIC ENTITLEMENT AND PER-ANB ENTITLEMENT

The basic and per-ANB entitlements, along with the district's funding components and special education funding, define the BASE and Maximum general fund budget limits.

The **basic entitlement** is a fixed amount of \$23,593 for an elementary district, \$66,816 for an approved and accredited junior high school program, 7th and 8th grade program, or middle school, and \$262,224 for a high school district. When an elementary district has an approved 7th-8th grade program, the district adjusts its per-ANB entitlements to reflect the portion of its entitlement calculated at the high school funding rates.

The **per-ANB entitlement** varies based on the total number of ANB in the district. "Total per-ANB entitlement" means the district entitlement resulting from the following calculations using current year ANB or the 3-year average ANB for all budget units, whichever generates the greatest maximum general fund budget.

An elementary district or the elementary program of a K-12 district **without an accredited 7th-8th grade program** has a **basic entitlement** of \$23,593 plus a **per-ANB entitlement** of \$5,075 decreased at a rate of \$0.20 per-ANB for each additional elementary ANB up to 1,000 ANB. For each ANB over 1,000, the district per-ANB entitlement is \$4,875.20

For an elementary district or the elementary program of a K-12 district **with an approved and accredited junior high school, 7th-8th grade program, or middle school**, the **basic entitlement** is \$23,593 for kindergarten through grade 6th and \$66,816 for an approved and accredited junior high school, 7-8th grade program, or middle school. The **per-ANB entitlement** is \$5,075 for each K-6 ANB decreased at a rate of \$0.20 per-ANB for each additional K-6 ANB up to 1,000 ANB. For each K-6 ANB over 1000, the district per-ANB entitlement is \$4,875.20. For 7th-8th grade ANB, the district per-ANB entitlement is \$6,497 per-ANB decreased at a rate of \$0.50 per-ANB for each additional 7th-8th grade ANB up to 800. For each 7th-8th grade ANB over 800, the district per-ANB entitlement is \$6,097.50

A high school district or the high school program of a K-12 district receives a **basic entitlement** of \$262,224. Its **per-ANB entitlement** is \$6,497 decreased at a rate of \$.50 per-ANB for each additional high school ANB up to 800 ANB. For each ANB over 800, the district per-ANB entitlement is \$6,097.50.

ADDITIONAL FUNDING COMPONENTS

In FY12 and FY13, schools receive four additional funding components, which expand the general fund. These components are 100% funded by the state in the BASE portion of the district general fund budget.

Quality Educator Payment – Each school district and special education cooperative will receive a \$3,042 payment for each full-time equivalent (FTE) licensed educator and for other licensed professionals employed by the school district, including registered nurses, licensed practical nurses, physical therapists, speech language professionals, counselors, occupational therapists, nutritionists, licensed social workers, and licensed psychologists. The source of the data for the count of FTE staff is the Annual Data Collection (October 2011).

Indian Education for All Payment – Each district will receive an Indian Education for All payment to implement the provisions of the Montana constitution (Article X, section 1(2)) and the statutory requirements for the recognition of American Indian cultural heritage (MCA 20-1-501). The Indian Education for All payment is the greater of \$100 for each district or \$20.40 per ANB.

American Indian Achievement Gap Payment – A school district will receive \$200 for each American Indian student enrolled in the district. The payment for FY2012-13 will be based on the count of American Indian students reported by the district to the OPI through the Achievement In Montana (AIM) system in October 2011.

At-Risk Payment – The legislature appropriated \$5 million for FY2012-13 for distribution to public schools to address the needs of at-risk students. The money is to be distributed in the same manner as Title I monies are distributed to schools. For FY2012-13, OPI will base the distribution of this payment on FY2011-12 Title I allocations paid to school districts.

STATE FUNDING FOR SPECIAL EDUCATION COSTS

The state's special education funding is allocated in:

- two block grants for districts, based on ANB
- reimbursement for disproportionate costs to districts, and
- an additional administrative/travel costs payment to cooperatives.

Block grants are based on the **current year ANB** of a district. ANB generally includes children served in regular and special education programs.

Each district that: a) operates a special education program (i.e., has a resident student reported on the most recent special education child count); b) belongs to a special education cooperative; or c) has a signed written agreement with another public entity to provide instructional services to children with disabilities is eligible to receive block grants based on current year ANB. [If one or more of the above are true, a "Yes" appears on Line 7 of the Budget Data Sheet indicating eligibility status.]

The **Instructional Block Grant (IBG)** per **current year ANB** is sent to each qualified district. The district must "match" the block grant by spending \$1 of local money for every \$3 received

in the Instructional Block Grant. The matching funds and the block grant are spent for allowable special education costs in accordance with section 20-7-431, MCA.

Each qualified district will also be allocated a **Related Services Block Grant (RSBG)** amount per **current year ANB**. If the district is a member of a special education cooperative, the district's Related Services Block Grant will be sent directly to the cooperative from OPI. The district must "match" the block grant by providing \$1 of local revenue for every \$3 received from the state Related Services Block Grant.

The match is required whether the district or its cooperative receives the related services block grant directly. If the district is a member of a cooperative, the district transfers the match for the Related Services Block Grant to the cooperative and records it as an operating transfer in the district's general fund. Again, the matching funds must be spent only for allowable special education costs in accordance with 20-7-431, MCA.

If certain conditions are met, a district will be eligible to receive reimbursement dollars as part of their state payment. In the event that a district's prior year expenditures exceed that district's required spending by a threshold percentage (new percentage each year), the district will be eligible for **reimbursement of 40% of these disproportionate costs**. The required spending level is based upon state special education payments received plus a percentage of local contribution.

In addition to receiving the Related Services Block Grant for its participating members, **cooperatives will be allocated payments for administrative and travel costs**. These payments will be based on weighted statewide and individual cooperative travel and administrative factors. The cooperative will receive the weighted payment directly and no district or cooperative match is required. The allocation is spent by the cooperative for allowable special education costs in accordance with 20-7-431, MCA.

The district's special education allowable cost payments for the Special Education block grants and reimbursements are deposited in the general fund.

ESTABLISHING THE BASE & MAXIMUM GENERAL FUND BUDGETS

State law establishes a minimum (BASE) and maximum general fund budget range for each school district based on the district's basic and per-ANB entitlements, the four funding components and the special education allowable cost payment.

The BASE budget of a district is the sum of 80% of the district's basic entitlement, 80% of the district's per-ANB entitlement, 100% of the total quality educator payment, 100% of the total at-risk student payment, 100% of the total Indian Education for All payment, 100% of the total American Indian Achievement gap payment, 140% of the district's special education allowable cost payments, and 40% of the related services block grant received directly by the cooperative.

The maximum general fund budget of a district is the sum of 100% of the district's basic entitlement, 100% of the district's per-ANB entitlement, 100% of the total quality educator payment, 100% of the total at-risk payment, 100% of the total Indian Education for All payment, 100% of the total American Indian Achievement gap payment, 175% to 200% of the district's special education allowable cost payments, and 75% to 100% of the related services block grant received directly by the cooperative.

A district may adopt a budget equal to its prior year adopted budget plus any increases in the four funding components, and an FTK transition amount, if applicable, or the ensuing year's maximum budget, whichever is higher. However, voter approval is required for any increase in the over-BASE levy. See "FY2012-13 General Fund Budget and Voting Limits" on page 13 for more information.

FUNDING THE GENERAL FUND BUDGET

A district may fund its general fund budget from the following sources:

- a) Direct state aid equal to 44.7% of the district's basic and per-ANB entitlements;
- b) 100% of the total quality educator payment;
- c) 100% of the total at-risk payment;
- d) 100% of the total Indian Education for All payment;
- e) 100% of the American Indian Achievement gap payment;
- f) Special education allowable cost payments from the state (amounts directly paid to district);
- g) Non-levy revenue and fund balance reappropriated (fund balance reappropriated is limited to 15% of the maximum general fund budget);
- h) Non-voted local levies subsidized with GTB aid to fund up to 35.3% of its basic and per-ANB entitlement and 40% of its special education allowable cost payment, including the related services block grant paid directly to cooperatives; and
- i) Voted and non-voted local levies with no GTB aid for that portion of the general fund budget above 80% of the basic and per-ANB entitlements and 140% of special education allowable cost payments, and 40% of the related services block grant payment to the cooperative.

In general, non-levy revenue sources must be **budgeted using actual prior year receipts**.

These sources include investment earnings, most taxes and fees, and miscellaneous revenues.

[See page 25 for more information on Non-Levy Revenues.]

In FY 2001-02, several non-levy revenues were replaced by a School Block Grant (HB124). The block grant replaces the following revenue sources: Motor Vehicle Fees, corporation license taxes, SB184 property tax reimbursements, State PILT, and state aeronautics fees.

The School Block Grant must be budgeted in the general and transportation funds. For FY 2012-13, the general fund block grant amounts will equal the amount received in FY 2011-12.

The transportation block grant will equal the block grant amount received in FY2011-12.

Beginning in FY2003-04, a combined fund block grant was created. For FY2012-13, the combined block grant will equal the amount received in FY 2011-12. The combined block grant may be deposited into any budgeted fund or a combination of budgeted funds of the district.

Non-levy revenue sources that may be **estimated** include oil and gas production taxes, and tuition. Tuition revenue can be used to fund the Over-BASE budget. MAEFAIRS automatically applies tuition revenue to the Over-Base budget area.

Coal Gross Proceeds Taxes may be anticipated using estimates provided by the state Department of Revenue. The Department of Revenue will make those estimates available to districts in May for purposes of budgeting for the next year. OPI enters these revenues in MAEFAIRS.

GUARANTEED TAX BASE AID (GTB)

Each school district receives direct state aid for the first 44.7% of its basic and per-ANB entitlements and 100% of each of the quality educator, at-risk, Indian Education of All and American Indian Achievement gap payments. The district may also receive a special education allowable cost payment to fund a portion of the district's special education program. The next 35.3% of the basic and per-ANB entitlements plus up to 40% of the special education allowable cost payment, including the related services block grant received directly by a cooperative, is the **GTB budget area**. The GTB budget area is funded by fund balance reappropriated from the prior year (not to exceed 15% of the maximum general fund budget), non-levy revenues (i.e., School Block Grant, Oil and Gas Production Taxes, Coal Gross Proceeds, investment earnings, etc.), district property taxes, and state guaranteed tax base aid.

A district is eligible for guaranteed tax base aid if its GTB ratio is less than the statewide elementary or high school GTB ratio. If a district is eligible for GTB aid, then **for every mill levied to fund the GTB budget area**, the district will receive a subsidy from the state in the amount calculated on page 26, line f. A district first funds its budget with fund balance available for reappropriation and non-levy revenues before it levies property taxes to fund the GTB budget area.

The preliminary calculation of the weighted GTB subsidy per BASE mill is reported to districts in March. Any adjustments of GTB are reflected in the final subsidies shown on the final budget forms. OPI pays the GTB subsidy to eligible school districts twice per year, in November and May.

OPERATING RESERVES AND "EXCESS" RESERVES

At the end of the school fiscal year, a district may reserve a portion of its fund balance as an **operating reserve** for the following school year. The amount reserved may not exceed 10% of the final general fund budget for the following school year, or \$10,000, whichever is greater.

Fund balance must be used to fund the ensuing year's BASE budget (not to exceed 15% of the maximum general fund budget) unless it is set aside as an operating reserve or prior year excess reserves. A district that is eligible for GTB will experience a lower BASE mill levy and a lower GTB payment when fund balance is reappropriated to fund the BASE budget.

A district may exceed the 10% reserve limit when the source of the **excess reserves** is the unexpended balance of any amount received for a prior year from a protested tax settlement, tax audit, or delinquent taxes. (Retain documentation supporting the excess reserves for audit purposes.)

Excess reserves may be used to fund budget amendments for deferred projects; may be used in a subsequent year's budget to fund the over BASE portion of the budget; or may be retained for any number of years, as long as they remain unspent and the operating reserve limit is met.

Interest earned on excess reserves is not an allowable addition to excess reserves.

BUDGET AUTHORITY AND VOTER APPROVAL

If voter approval is required, the proposition must comply with 20-9-353, MCA.

SUGGESTED BALLOT LANGUAGE:

Districts must obtain voter approval for an increase in the amount needed for the Over-BASE tax levy from the prior year. Section 15-10-425, MCA, requires the ballot proposing to **increase the Over-BASE levy amount** to INCLUDE THE FOLLOWING INFORMATION:

PROPOSITION

Shall the district be authorized to impose an increase in local taxes to support the general fund in the amount of \$_____ which is approximately _____ mills for the purpose of _____? Passage of this proposal will increase the taxes on a home with a market value of \$100,000 by approximately \$ _____ and on a home with a market value of \$200,000 by approximately \$ _____. The durational limit of the levy is permanent once approved by the voters, assuming the district levies that amount each year thereafter. However, lowering over-BASE tax levies in any year will lower the amount of permissively over-BASE levies in subsequent years.

- ☐ FOR the additional levy.
- ☐ AGAINST the additional levy.

NOTE: The ballot above presents one option. It contains all information required to be included per MCA 15-10-425. As long as key information is contained in the ballot, trustees are allowed to use their discretion in formulating ballot language for general fund elections.

The proposition lists an approximate number of mills, since taxable valuation and other information necessary to determine an exact number of mills is not available at the time of the election. Actual mills will commonly differ from this estimate.

How do you determine how much to ask voters to approve?

The **DOLLAR AMOUNT** to vote is any positive difference between the proposed budget and the "Highest Budget Without a Vote." (See charts on page 13)

The **NUMBER OF MILLS** to put on the ballot is the additional number of Over-BASE mills that will result if the proposition passes.

Calculate the mill increase by dividing the proposed dollar increase in the Over-BASE levy by the estimated district mill value. District mill value is the taxable valuation times 0.001.

Non-levy revenues or fund balance reappropriated, or excess reserves available to fund the over-BASE budget area do not need to be voted.

NOTE: DO NOT put the entire proposed budget amount on the ballot. Only the increase in the over-BASE levy from the previous year's over-BASE levy requires voter approval. Asking voter approval for the entire budget amount can cause potential legal questions about the meaning of the voter's approval or disapproval.

How do you determine "mill value?"

"Mill value" is the total taxable valuation of the district times 0.001.

For example: Taxable Valuation = \$1,234,267
Mill Value = \$1,234,267 X 0.001 = \$1,234.267 per mill

Actual taxable valuation is reported to districts in August and is therefore not available at the time the ballot must be prepared for the May election. For purposes of voting requirements in January through May, districts may estimate mill value using one of the following options:

- 1) Taxable valuation from the previous year's final budget cover page; or
- 2) Taxable valuation reported on the "Preliminary Budget Data Sheet" posted on the Office of Public Instruction website (that valuation is more current, since it is the "final" prior year value updated by Department of Revenue in the prior December); or
- 3) An estimate based on information gathered through discussions with the local assessor.

For calculating final budget mills in August, the district and County Superintendent must use the taxable valuation delivered to the school district by the Assessment Division of the Department of Revenue in August or a subsequent official revision of that report.

DISTRIBUTION OF DIRECT STATE AID AND GTB PAYMENTS

Each district receives 10% of its direct state aid, special education, quality educator, at-risk, Indian Education for All and American Indian Achievement Gap payments each month during August through October, December through April, and the remainder in June. In November and May, eligible districts receive one-half of their annual guaranteed tax base aid. Direct state aid is not paid in November or May. OPI posts a monthly payment advice for each district clerk, county superintendent and county treasurer on the OPI website under "Entitlement Payments" at the following link:

<http://www.opi.mt.gov/pub/index.php?dir=School Finance/Payments/>

BUDGET AMENDMENTS

The trustees may pass a resolution to amend the budget for reasons provided in section 20-9-161, MCA. Before adopting a budget amendment *for an unusual enrollment increase*, the trustees must petition OPI and get approval to proceed. The school trustees, without the prior approval of OPI, may approve a budget amendment for any other legal reason. The October count (Fall Student Count For ANB Report) or February count (Spring Student Count For ANB Report) is used to calculate and support a budget amendment for an unanticipated enrollment increase. The state will pay additional direct state aid for a portion of a budget amendment adopted for an enrollment increase if the enrollment increase is greater than 6% of the enrollment used to calculate ANB.

The additional ANB approved under a budget amendment for an enrollment increase and the additional budget authority approved in the budget amendment ARE NOT USED in calculating the budget growth limits for the next school year, or in determining the 3 year average.

K-12 DISTRICTS

The per-ANB entitlement for a K-12 district is calculated by applying the funding formulas to the number of K-8 ANB and 9-12 ANB, the same as is done for elementary and high school districts.

The BASE-budget levy is prorated based on the ratio of each subsidized BASE budget of the elementary and high school program to the total subsidized BASE budget. The proration will be used to determine GTB aid separately for elementary and high school.

STATUS AND ANB CHANGES (K-12, Annexation/Consolidation, Isolation Status, Opening/Closing Schools, Anticipated ANB Increases, etc.)

Districts planning to change status for the next year must notify OPI as soon as possible, and not later than April 25. Because lead-time is necessary to process and record changes for a district, notifying OPI after April 25 may result in lower Title 1 allocations and delays in other funding areas.

FY 2012-13 General Fund Budget and Voting Limits

HIGHEST BUDGET WITHOUT A VOTE (permissive)	HIGHEST BUDGET	VOTING REQUIREMENT
<p>FY13 BASE + The highest levy Over Base authorized or imposed between FY08 and FY12 + Estimated FY13 Tuition Revenue + Non-Levy Revenues available to fund the over-BASE budget + FY12 Excess Reserves used to fund the FY13 Over-BASE budget + Fund Balance Reappropriated available to fund the Over-BASE budget</p> <p>Note:</p> <ul style="list-style-type: none"> Total fund balance reappropriated to fund the BASE and Over-BASE budgets may not exceed 15% of the maximum general fund budget Must adopt at least FY13 BASE budget and highest budget without a vote cannot exceed the FY13 Highest Budget. 	<p><u>Greater of:</u></p> <p>FY13 Maximum</p> <p>- or -</p> <p>FY12 Adopted Budget + increases resulting from individually comparing the FY13 Quality Educator, Indian Ed for All, At Risk and American Indian Achievement Gap payments to each FY12 payment received. +</p> <p>Fulltime Kindergarten Transition Amount (FY12 Average Kindergarten Enrollment /2 X (PAA-3)% X 4,955 + 20.40)</p>	<p>Any increase in Over-BASE tax dollars needed to fund the budget</p> <p>Note:</p> <ul style="list-style-type: none"> Equals the difference between the proposed budget (up to Highest Budget) and the permissive budget (Highest Budget Without a Vote).

By Budget Unit:		El Example	HS Example	(EL) CY	(MS) CY	(HS) CY
Total October Enrollment (most recent Fall Count including Kindergarten)	(a)	50	100			
Subtract: ½ Kindergarten students enrolled in a ½ time K program	(b)	0	N/A			
Subtract: Pupils in grades FTK-12 receiving less than 180 hrs/year	(c)	1x1=1	0			
Subtract: ¾ Pupils in grades FTK-12 receiving between 180-359 hours of services per year**	(d)	2x.75=1.5	0			
Subtract: ½ pupils in grades FTK-12 receiving 360-539 hours of services per year**	(e)	1x.5=0.5	2x.5=1			
Subtract: ¼ Pupils in grades FTK-12 receiving between 540-719 hours of services per year **	(f)	2x.25=0.5	0			
Subtract: ½ Pupils attending MT Youth Challenge Program***	(g)	N/A	0			
Subtract: 19-Year-Old pupils included in (a)	(h)	N/A	2			
October Adjusted Enrollment [a - b - c - d - e - f - g - h]	(i)	46.5	97			
Total February Enrollment (most recent Spring count)	(j)	52	99			
Subtract: ½ Kindergarten students enrolled in a ½ time K program	(k)	0	N/A			
Subtract: Pupils in grades FTK-12 receiving less than 180 hrs/year	(l)	1x1 =1	N/A			
Subtract: ¾ Pupils in grades FTK-12 receiving between 180-359 hours of services per year **	(m)	1x.75=0.75	N/A			
Subtract: ½ pupils in grades FTK-12 receiving 360-539 hours of services per year**	(n)	1x.5=0.5	N/A			
Subtract: ¼ Pupils in grades FTK-12 receiving between 540-719 hours of services per year **	(o)	2x.25=0.5	N/A			
Subtract: ½ Pupils attending MT Youth Challenge Program***	(p)	N/A	N/A			
Subtract: 19-Year-Old pupils included in (j)	(q)	N/A	2			
Add: Early graduates***	(r)	N/A	1			
February Adj Enrollment [j - k - l - m - n - o - p - q + r]	(s)	49.75	98			
Avg. Enrollment [(i + s) divided by 2] - Don't round.	(t)	48.125	97.5			
Pupil Instruction Related (PIR) Days - for same year as two enrollment counts (usually 7)	(u)	7	7			
Total Days Funded, including PIR Days: (180+ PIR Days on line w)	(v)	187	187			
Current Year ANB [(v times t) divided by 180] (round up)	(w)	50	102			
Current ANB from Prior Year	(x)	41	105			
Current ANB from Two Years Prior	(y)	44	94			
Three Year Average ANB [(w+x+y) divided by 3] (round up)	(z)	45	101			

**See hour requirements in ARM 10.20.102(7)

***"Early Graduates" are high school seniors who complete graduation requirements in 7 semesters, and are no longer enrolled as of the February count date.

Other Notes: (1) If official count day is not a school day for your district, use the next pupil-instruction day.
(2) If student is absent more than 10 consecutive days prior to the count date (excused or unexcused), student cannot be included in the count of Enrolled pupils

High School: Additional Calculation for Determining ANB from Enrollment

Add in all enrolled for Budget unit

Grade	Fall	Spring
9th Grade H1	922	893
10th Grade H1	741	733
11th Grade H1	753	747
12th Grade H1	743	681
H1 Total	3,159	3,054
District Total:	3,159	3,054

Students who turned 19 on or before

Subtract 75% 180-359

Student count for ANB

Subtract 25% 540-719

Subtract 100% <180

Subtract 50% 360-539

Fall				Spring			
Not Counted For ANB	Parttime Count	Parttime Count	Parttime Count	Not Counted For ANB	Parttime Count	Parttime Count	Parttime Count
< 180	180-359	360-539	540-719	< 180	180-359	360-539	540-719
hrs/yr	hrs/yr	hrs/yr	hrs/yr	hrs/yr	hrs/yr	hrs/yr	hrs/yr
9-12 Grade H1	20	12	6	23	14	8	7

Subtract 19 Year Olds

Students born on or before 10, 2010 are not included in part-time students counted for ANB.

Subtract 1/2 Youth Challenge

Add in Early Grads

No Effect Job Corps

Student Count Type	Fall	Spring
19 Year Olds H1	23	19
Early Graduates H1	N/A	41
Job Corps H1	1	1
MT Youth Challenge H1	7	2

Elementary: Additional Calculation for Determining ANB from Enrollment

Subtract 75% 180-359

Subtract 25% 540-719

Subtract 100% <180

Subtract 50% 360-539

DATA NOT IMPORTED FROM

	Fall				Spring			
	Not Counted For ANB	Parttime Count	Parttime Count	Parttime Count	Not Counted For ANB	Parttime Count	Parttime Count	Parttime Count
	< 180	180-359	360-539	540-719	< 180	180-359	360-539	540-719
	hrs/yr	hrs/yr	hrs/yr	hrs/yr	hrs/yr	hrs/yr	hrs/yr	hrs/yr
Kindergarten E1	0	0	0	0	0	2	0	0
Transition 1st - 6 Grades E1	6	4	0	0	6	1	1	0
7-8 Grade M1	0	3	0	1	0	3	0	1

Subtract all other budget unit related PT amounts

BASIC ENTITLEMENT

Formula for computing a district's basic entitlement:

Elementary District K-6 or K-8 <u>without</u> an accredited 7th-8th grade program	Elementary District K-6 and 7-8 <u>with</u> an accredited 7th-8th grade program	High School District 9-12 program
\$ 23,593		
	\$ 23,593 (K-6)	
	\$ 66,816 (7-8)	
		\$ 262,224
(a) \$ 23,593	(b) \$ 90,409	(c) \$ 262,224

[Enter Basic Entitlement on p. 17 (a) and/or (e)]

* NOTE:

- If 7th-8th grade students attend a school without an accredited 7th-8th grade, middle school or junior high school program, the district calculates its basic entitlement using formula (a).
- If 7th-8th grade students attend a school with an accredited 7th-8th grade, middle school or junior high school program, the district calculates its basic entitlement using formula (b).
- A district with a school that is more than 20 miles from any other school of the district calculates the basic entitlement for that school as if the school were in a separate district (i.e., as a separate budget unit). OPI approval is required for additional budget units.

PER-ANB ENTITLEMENT - Formula for computing per-ANB entitlement:

Elementary Districts with K-6 –OR-- K-8 only (i.e., no 7-8 grade program)					
a) With <u>1000 ANB or less</u> : [\$5,075 X Elem ANB] - [0.20 X (Elem ANB / 2) X (Elem ANB - 1)]		Current ANB		3 Yr. Avg. ANB	
b) With <u>greater than 1000 ANB</u> : \$4,975,100 + [(Elem ANB - 1000) X \$4,875.20]		Current ANB		3 Yr. Avg. ANB	
7-8 grade Accredited Elementary programs					
c) 7-8 Grade Accredited Program With <u>800 ANB or less</u> : [\$6,497 X 7-8 ANB] - [0.50 X (7-8 ANB / 2) X (7-8 ANB - 1)]		Current ANB		3 Yr. Avg. ANB	
d) 7-8 Grade Accredited Program With <u>greater than 800 ANB</u> : \$5,037,800 + [(7-8 ANB - 800) X \$6,097.50]		Current ANB		3 Yr. Avg. ANB	
High School Districts					
e) High School With <u>800 ANB or less</u> : [\$6,497 X HS ANB] - [0.50 X (HS ANB / 2) X (HS ANB - 1)]		Current ANB		3 Yr. Avg. ANB	
f) High School With <u>greater than 800 ANB</u> : \$5,037,800+ [(HS ANB - 800) X \$6,097.50]		Current ANB		3 Yr. Avg. ANB	
(g) Totals [Sum of (a) through (d)] and [and Sum of (e) and (f)]		Elementary & 7-8 Accredited Programs Sum (a) through (d)		High School Districts sum (e) and (f)	
		(g1) Current ANB	(g2) 3 Yr. Avg. ANB	(g3) Current ANB	(g4) 3 Yr. Avg. ANB

[Enter Per-ANB Entitlement on p. 17 line (b) and/or (f)]

- If 7th-8th grade students attend a school without an accredited 7th-8th grade, middle school or junior high school program, the district calculates its per-ANB entitlement using elementary formula (a) or (b).
- If 7th-8th grade students attend a school with an accredited 7th-8th grade, middle school or junior high school program, the district calculates its per-ANB entitlement by using the K-6 ANB in elementary formula (a) or (b) and the 7-8 ANB in high school formula (c) or (d).
- A district with a school that is more than 20 miles from any other school of the district calculates its per-ANB entitlement for that school as if the school were a separate district (i.e., as a separate district). OPI approval is required for additional budget units.

ANB Based Funding

Formula for computing ANB Based Funding:

This calculation is used exclusively to determine the ANB that generates the greatest maximum general fund budget.

Elementary ANB (K-8)	Elementary Current Year ANB (K-8)	Elementary 3 Year Average ANB (K-8)
(a) Elementary Total Basic Entitlement	(a1) (pg 15, a or b)	(a2) (pg 15, a or b)
(b) Elementary Per – ANB Entitlement	(b1) (pg 16, g1)	(b2) (pg 16, g2)
(c) Indian Education for All – Elementary (ANB X 20.40) , minimum \$100.00)	(c1) (ANB for formula pg 14, line w)	(c2) (ANB for formula pg 14, line z)
(d) Totals [Sum of (a) through (c)] Compare d1 and d2. whichever is highest becomes the budgeted ANB	(d1)	(d2)
High School Districts (9-12)	High School Current Year ANB (9-12)	High School 3 Year Average ANB (9-12)
(e) High School Total Basic Entitlement	(e1) (pg 15, c)	(e2) (pg 15, c)
(f) High School Per – ANB Entitlement	(f1) (pg 16, g3)	(f2) (pg 16, g4)
(g) Indian Education for All – High School (ANB X 20.40) , minimum \$100.00)	(g1) (ANB for formula pg 14, line w)	(g2) (ANB for formula pg 14, line z)
(h) Totals [Sum of (e) through (g)] Compare h1 and h2. whichever is highest becomes the budgeted ANB	(h1)	(h2)

	Elementary School	High School
Totals	(i1) (Select the greater of (d1) or (d2))	(i2) (Select the greater of (h1) or (h2))
	<p>If the elementary current year ANB total is the highest elementary amount, enter entitlements from a1, b1, c1.</p> <p>OR</p> <p>If the elementary three year average ANB total is the highest elementary amount, enter entitlements from a2, b2, c2.</p>	<p>If the high school current year ANB total is the highest high school amount, enter entitlements from e1, f1, g1.</p> <p>OR</p> <p>If the high school three year average ANB total is the highest high school amount, enter entitlements from e2, f2, g2.</p>
Total Basic Entitlement	(j1) [a1 or a2]	(j2) [e1 or e2]
Per – ANB Entitlement	(k1) [b1 or b2]	(k2) [f1 or f2]
Indian Education for All	(L1) [c1 or c2]	(L2) [g1 or g2]

SPECIAL EDUCATION FUNDING AND BUDGET

Formula uses current year (2013) ANB (page 14 line w)

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS:		Elementary (K-6) and (7-8)	High School (9-12)	K-12 (Total Elem and HS)
Instructional Block Grant (Budget Data Sheet, Line 7a) [IBG rate X FY2012-13 Current Year ANB]	(a)			
Related Services Block Grant (Budget Data Sheet, Line 7b) If co-op member, enter 0. If NOT a co-op member, enter (RSBG rate X FY2012-13 current year ANB)	(b)			
Reimbursement for Disproportionate Costs <u>For Elem or HS Districts:</u> [Budget Data Sheet, Line 7c] <u>For K-12 Districts:</u> ELEM: Budget Data Sheet, page 2 HS: Budget Data Sheet, page 2	(c)			
Total Special Education Allowable Cost Payment (district) [a + b + c]	(d)	[Enter on p.19 or 21, line (g) AND 20 (r) or 22 (r) AND p.26 (3b) or 27, line (3b)]		
PRORATED COOPERATIVE COST PAYMENTS :				
Related Services Block Grant (Budget Data Sheet, Line 7e) If NOT in cooperative, enter 0. If a coop member, enter (RSBG rate X FY2012-13 current year ANB)	(e)	[Enter on p.19 or 21, line (h)]		
LOCAL MATCH AND REQUIRED SPENDING:				
REQUIRED LOCAL MATCH [(a + b + e) X 0.33]	(f)			
SPECIAL ED SPENDING TO AVOID REVERSION [a + b + f] You must spend this amount in order to avoid "reverting" (refunding) state special education funds.	(g)			

-- Districts must spend \$1 of local money for every \$3 of state funding received for special education block grants. If match is not provided, or if state funding is not spent, the state money is proportionally "reverted" from the next year's special education funding. "Reverted" means the unspent or unmatched amount is subtracted from special education payments in the next year.

-- "Match" and any expenditures of state special education funding must be paid for "allowable costs" as defined by 20-7-431, MCA. Match may include allowable special education costs using expenditure program 280 in funds 01 General Fund, 24 Metal Mines and Tax Reserve Fund, 25 State Mining Impact Fund, and 26 Impact Aid Fund. Match may not include money received for services provided by your district to other districts or cooperatives; prorated costs of operations and maintenance, such as heat, lights, repairs, minor remodeling, service contracts on equipment and security services; transportation costs; and retirement costs (i.e., retirement fund expenditures). Receipts for special education services provided to other districts or cooperatives must be deposited in the miscellaneous programs fund and spent within the year received.

-- Match for the instructional block grant may include direct expenditures of the district OR payments or transfers to the district's cooperative for special education purposes (X01-280-6200-920). If the district is a cooperative member, the match for the related services block grant MUST be paid to the district's cooperative. If the district is not a member of a cooperative, the match for the related services block grant must be made in direct district expenditures for special education allowable costs.

-- State special education funding received by a district must be deposited in the general fund. State special education funding received by a cooperative must be deposited to the cooperative fund (382).

MAXIMUM BUDGET LIMIT

		Elementary	High School*
100% of Basic Entitlement (page 17 line j1 or j2)	(a)		
100% of Per-ANB Entitlement (page 17 line k1 or k2)	(b)		
100% Quality Educator Component [FTE X \$3,042] [Budget Data Sheet, Line 3]	(c)		
100% At Risk Component Budget Data Sheet, Line 4]	(d)		
100% Indian Ed. For All Component (pg 17 line L1 or L2) [Budget Data Sheet, Line 5]	(e)		
100% American Indian Student Achievement Gap Component [Number of Indian Students X \$200.00] [Budget Data Sheet, Line 6]	(f)		
Special Education Allowable Cost Payments [Budget Data Sheet, Line 7d OR p. 18 line (d)]	(g)		
Prorated Special Education Cooperative Payments [Budget Data Sheet, Line 7e OR p. 18 line (e)]	(h)		
% of Special Ed Funding in Maximum:			
(i)(i) ACTUAL %: (round up to nearest whole %) <div style="border: 1px solid black; padding: 5px; display: inline-block;"> $\frac{\text{FY 2010-11 Spec. Ed Gen. Fund Allowable Cost Expenditures}}{\text{FY 2010-11 Spec. Ed Allowable Cost Payments}} - 1.00 \times 100$ </div> <u>Expenditures:</u> From FY 2010-11 Trustees' Financial Summary, Special Ed Reversion Report, General Fund column. <u>Special Ed Allowable Cost Payments:</u> From FY 2010-11 Final Budget, Line (I-G)	(i)(i)		
(i)(ii) Minimum % = 75%	(i)(ii)	75%	75%
(i)(iii) Required % of Special Ed Funding in Maximum: Greater of (i)(i) or (i)(ii), <i>but not more than 100%</i> [Budget Data Sheet, Line 8a]	(i)(iii)	<div style="border: 1px solid black; width: 100px; height: 30px;"></div>	<div style="border: 1px solid black; width: 100px; height: 30px;"></div>
Dollar Amount of Required % of Special Education Allowable Costs in Maximum, including prorated special education cooperative payments [(g + h) X (i)(iii)]	(j)		
Maximum Budget Limit		[Enter on p.24 line 2]	
[The sum of (a) plus (b) plus (c) plus (d) plus (e) plus (f) plus (g) plus (j)]	(k)		

* K-12 districts -- Use worksheet on pages 21-22

** First 40% of Special Education MUST be in BASE.

BASE BUDGET LIMIT

		Elementary	High School *
80% of Basic Entitlement [0.80 X Line j1 or j2 p.17]	(l)		
80% of Per-ANB Entitlement [0.80 X Line k1 or k2 p. 17]	(m)		
100% Quality Educator Component [FTE X \$3,042] [Budget Data Sheet, Line 3] or ((c) p 19)	(n)		
100% At Risk Component [Budget Data Sheet, Line 4]	(o)		
100% Indian Ed. For All Component [Budget Data Sheet, Line 5] or ((e) p 19)	(p)		
100% American Indian Student Achievement Gap Component [Number of Indian Students X \$200.00] [Budget Data Sheet, Line 6] or ((f) p 19)	(q)		
Special Education Allowable Cost Payments (district) [from (g) p. 19]	(r)		
40%** of Special Education Allowable Costs, including prorated special education cooperative payments [0.40 X pg 18 (d + e)]	(s)		
Base Budget Limit [The sum of (l) plus (m) plus (n) plus (o) plus (p) plus (q) plus (r) plus (s)]	(t)	[Enter on p.24 line 1]	

* K-12 districts -- Use worksheet on pages 21-22

** First 40% of Special Education MUST be in BASE.

MAXIMUM BUDGET LIMIT

-- K-12 Districts

		EL +		HS =		K-12
100% of Basic Entitlement (page 17, j1 and j2)	(a1)		(a2)		(a3)	
100% of Per-ANB Entitlement (page 17, k1 and k2)	(b1)		(b2)		(b3)	
100% Quality Educator Component [FTE X \$3,042] [Budget Data Sheet, Line 3]	(c1)		(c2)		(c3)	
100% At Risk Component [Budget Data Sheet, Line 4]	(d1)		(d2)		(d3)	
100% Indian Ed. For All Component (page 17, L1 and L2) [Budget Data Sheet, Line 5]	(e1)		(e2)		(e3)	
100% American Indian Student Achievement Gap Component [Number of Indian Students X \$200.00] [Budget Data Sheet, Line 6]	(f1)		(f2)		(f3)	
Special Education Allowable Cost Payments [From p.18 line (d), and K-12 column total should match Budget Data Sheet, Line 7d]	(g1)		(g2)		(g3)	
Prorated Special Education Cooperative Payments [P.18 line (e); Total K-12 amount on (h3) matches Budget Data Sheet, Line 7e]	(h1)		(h2)		(h3)	
% of Special Ed Funding in Maximum: (i)(i) ACTUAL %: (round UP to next whole %) [(FY 2010-11 Spec. Ed Gen. Fund Allowable Cost Expenditures) divided by (FY2010-11 Spec. Ed Allowable Cost Payments), minus 1.00, times 100] <u>Expenditures:</u> From FY 2010-11 Trustees' Financial Summary, Special Ed Reversion Report, General Fund column only. <u>Special Ed Allowable Cost Payments:</u> From FY 2010-11 Final Budget, Line (I-G)					(i3)(i)	
(i)(ii) Minimum % = 75%						75%
(i)(iii) Required % of Special Ed Funding in Maximum:					(i3)(ii)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
Greater of (i) or (ii), but not more than 100% [Budget Data Sheet, Line 8a]						
Dollar Amount of Required % of Special Education Allowable Costs in Maximum, including prorated special education cooperative payments [(i3)(ii) times the sum of (g) plus (h)]	(j1)		(j2)		(j3)	
Maximum Budget Limit [The sum of (a3) plus (b3) plus (c3) plus (d3) plus (e3) plus (f3) plus (g3) plus (j3)]					(k)	[Enter on p.24 line 2]

* First 40% of Special Education MUST be in BASE. Between 35% and 60% is applied in OVERBASE, totaling up to 100% in the Maximum.

BASE BUDGET LIMIT -- K-12 Districts

		EL +		HS =		K-12
80% of Basic Entitlement [0.80 X (a) page 21]	(L1)		(L2)		(L3)	
80% of Per-ANB Entitlement [0.80 X (b) page 21]	(m1)		(m2)		(m3)	
100% Quality Educator Component [FTE X \$3,042] [Budget Data Sheet, Line 3]	(n1)		(n2)		(n3)	
100% At Risk Component [Budget Data Sheet, Line 4]	(o1)		(o2)		(o3)	
100% Indian Ed. For All Component [ANB X \$20.40] minimum \$100.00 [Budget Data Sheet, Line 5]	(p1)		(p2)		(p3)	
100% American Indian Student Achievement Gap Component [Number of Indian Students X \$200.00] [Budget Data Sheet, Line 6]	(q1)		(q2)		(q3)	
Special Education Allowable Cost Payments (district) [from (d) on page 18]	(r1)		(r2)		(r3)	
40% of Special Education Allowable Costs, including prorated special education cooperative payments [0.40 times the sum of (g) plus (h) on page 21]	(s1)		(s2)		(s3)	
Base Budget Limit [The sum of (L3) plus (m3) plus (n3) plus (o3) plus (p3) plus (q3) plus (r3) plus (s3)]						(t) [Enter on p.23 line 1 AND p.27 line 2]
[NOTE: If GTB Subsidy per BASE mill on Budget Data Sheet, page 3, equals zero for BOTH Elem and HS, skip this section and go to page 27.]						
CALCULATION OF RATIO FOR PRORATION OF SUBSIDIZED BASE BUDGET:						
GTB Area [p. 21 line(a) plus (b), times 35.3%]	(u1)		(u2)		(u3)	
Subsidized BASE Amounts (s plus u)	(v1)		(v2)		(v3)	
Subsidized BASE Ratio (ROUND UP OR DOWN TO NEAREST WHOLE PERCENTAGE NOT TO EXCEED 100%)	(w1)	[Enter on p.27 line 6a]	(w2)	[Enter on p. 27 line 6b]	(w3)	
		(v1/v3)	+	(v2/v3)	=	100%

Highest Levy OB Authorized Or Imposed Between FY08 & FY12

	2007	2008	2009	2010	2011	2012
A OB Levy (Imposed) Budget Worksheet, Line (II D)	(A1) If cell B2 = 0 then this cell = 0	(A2)	(A3)	(A4)	(A5)	(A6)
B Amount Approved by Voters on Ballot Budget Worksheet, Line (II-L)		(B2)	(B3)	(B4)	(B5)	(B6)
C Highest Voted Amount PBDS, page 2, Line 8f		(C2)	(C3)	(C4)	(C5)	(C6)
D Highest Budget With a Vote Budget Worksheet Line (II-J)		(D2)	(D3)	(D4)	(D5)	(D6)

	2008	2009	2010	2011	2012
E PY OB Levy + CY Amount Approved on Ballot by Voters (A + B)	(E2) (A1)+(B2)	(E3) (A2)+(B3)	(E4) (A3)+(B4)	(E5) (A4)+(B5)	(E6) (A5)+(B6)
F PY OB Levy + CY Highest Voted Amount (A + C)	(F2) (A1)+(C2)	(F3) (A2)+(C3)	(F4) (A3)+(C4)	(F5) (A4)+(C5)	(F6) (A5)+(C6)
G Choose the Lesser of (E) or (F) (Authorized)	(G2)	(G3)	(G4)	(G5)	(G6)
H Choose the Higher of (A) or (G) If the result is higher than (D) then (D)	(H2)	(H3)	(H4)	(H5)	(H6)

I Choose the Highest of cells H2 – H6 And use this number on cell (6B) of Pg 24 (Budget Year Permissive Over Base)

(I)

**Recap of General Fund
BUDGET LIMITS AND VOTED AMOUNT
SCHOOL YEAR 2012-13**

1. **Current Year (FY2012-13) BASE** (pg 20(t) or pg 22(t)) (1) _____
2. **Current Year (FY2012-13) Maximum** (pg 19(k) or pg 21(k)) (2) _____

3. **Adjusted Prior Year (FY2011-12) Adopted General Fund Budget:**
 - a) Prior Year Quality Educator Entitlement (3a) _____
 - b) Current Year Quality Educator Entitlement (3b) _____
 - c) Increase in Quality Educator Entitlement
(3b-3a, but not less than zero) (3c) _____

 - d) Prior Year Indian Ed for All Entitlement (3d) _____
 - e) Current Year Indian Ed for All Entitlement (3e) _____
 - f) Increase in Indian Ed for All Entitlement
(3e-3d, but not less than zero) (3f) _____

 - g) Prior Year American Indian Achievement Gap Entitlement (3g) _____
 - h) Current Year American Indian Achievement Gap Entitlement (3h) _____
 - i) Increase in American Indian Achievement Gap Entitlement
(3h-3g, but not less than zero) (3i) _____

 - j) Prior Year At- Risk Entitlement (3j) _____
 - k) Current Year At-Risk Entitlement (3k) _____
 - l) Increase in At-Risk Entitlement (3j-3k, but not less than zero) (3l) _____

 - m) Sum of Increases in State Funding (3c + 3f + 3i+ 3l) (3m) _____
 - n) Prior Year (FY2011-12) Adopted General Fund Budget
(Budget Data Sheet Line 9d) (DO NOT include budget amendments) (3n) _____
 - o) Adjusted Prior Year Adopted Budget (3n + 3m) (3o) _____

4. **FY2012-13 Highest Budget (greater of (2) or (3o))** (4) _____
5. **FY2012-13 Minimum Budget is BASE (Line 1)** (5) _____

6. **FY2012-13 Highest Budget WITHOUT A VOTE:**
 - BASE (Line 1) (6a) _____
 - Plus: Highest Levy Over-BASE Authorized Or Imposed Between
FY08 and FY12. Budget Data Sheet Line 9e or page 23 (H2) (6b) _____
 - Plus: Fund balance reappropriated and non-levy
revenue available to fund **Over-BASE area**,
after funding BASE. (Note: It will be rare to
have an amount here. BASE levy will be zero
when an amount is available to use in this field.) (6c) _____
 - Plus: Other Non-Levy Revenues to fund **Over-BASE** (6d) _____
 - Plus: Excess reserves used to fund **Over-BASE** (6e) _____
 - Plus: Tuition Revenue to fund **Over-BASE** (6f) _____
 - TOTAL** (Sum of 6a through 6f) (6g) _____
 - Highest Budget Without a Vote:** (Lesser of 6g or 4) (6) _____

7. **Largest Voted Amount Possible** (Line 4 minus Line 6, but not less than zero) (7) _____
8. **Proposed FY2012-13 General Fund Budget** (cannot exceed line 4) (8) _____
9. **Amount Requiring Voter Approval** (Line 8 minus Line 6)
(i.e., must vote the dollar increase in **Over-BASE** levies) (9) _____

Budgeting Non-Levy Revenues for the General Fund

Use this worksheet to estimate General Fund Non-Levy (ie, non-tax) resources for the FY2012-13 budget (20-9-141,MCA)

Revenue Code	Description	Comments	FY2012-13 Budgeted Revenue Amount ELEM	HS or K-12
"ACTUAL" -- The following revenues MUST BE anticipated on the budget form USING ACTUAL PRIOR YR receipts:				
1130	Tax Title/Property Sales			
1510	Interest Earnings			
1800	Community Svc. Activities			
1900	Other Revenue – District	(AKA "Miscellaneous")		
1910	Rentals – Building and Equip			
1920	Contributions/Donations	Not usually a gen. fund item		
1940	Textbook Sale/Rental			
1945	Resale of Supplies/Materials			
1950	Srvcs to Other Schools/Coops			
1960	Services to Other Govts			
1970	Services to Other Funds			
1981	Summer School Revenues			
3302	State PILT, FWP			
3460	MT Oil and Gas Tax	FY13 is required to estimate 35% of actual FY12 tax receipts deposited to ALL funds.		
Total "Actual"				
"ANTICIPATED" -- The following types SHOULD BE ESTIMATED using the best information available:				
1123	Coal Gross Proceeds	Dept of Rev sends eligible districts an estimate in May		
3444	School Block Grant (HB124) -- OPI will distribute 70% in November, 30% in May.	Equals FY12 actual receipts		
3445	Combined Fund School Block Grant (SB 424)	The total combined school block grant must be allocated, at the trustees' discretion, among budgeted funds. The amount available for FY2012-13 is the FY2010-11 actual receipts. <u>OPI recommends allocating 0.00 to the General Fund, as this could reduce GTB.</u>		
3460				
9100	Other Revenue	Use for any revenue type for which a code is not provided on budget but you want to anticipate.		
9710	Residual Equity Transfers-In	Use if you expect to close a fund to gen. fund, have receipts from closed or annexed school, etc.		
4800	Federal PILT	Rare		
Total "Anticipated"				
"OTHER" -- The following types MAY BE estimated -- NOT RECOMMENDED due to ability to hold receipts as Excess Reserves:				
1117	District-Prior Year Taxes	Allowed as excess reserves		
1118	Dist.-Dept of Rev Tax Audit	Allowed as excess reserves		
1190	Penalties and Int on Taxes	Allowed as excess reserves		
Total "Other"				
Tuition Revenue Used to Fund the OverBASE Budget:				
1310	Tuition from Individuals (If used to fund OverBASE budget)	For attendance in the budget year		
1320	Tuition from In-State Schools (If used to fund OverBASE budget)	Usually, for attendance in the prior year. Includes tuition rec'd from another in-state district or the state/county.		
1330	Tuition from Out-of-State Schools (If used to fund OverBASE budget)	Usually, for attendance in the prior year. Includes tuition rec'd from an out-of-state district or another state.		
Total "Tuition to Fund OverBASE"				
TOTAL (Enter on page 27 or 28, line 5d)				

GENERAL FUND GUARANTEED TAX BASE AID GTB RATIOS AND SUBSIDIES

This schedule can be used to verify the Weighted GTB subsidy reported on the Budget Data Sheet.

FY 2013

I. STATEWIDE GTB RATIO:

Statewide taxable valuation (Tax Year 2011) **	(a)	<u>\$2,345,121,343</u>
2011-12 Statewide GTB subsidized budget area for <u>elementary</u> districts: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payments to elementary districts (including prorated coop costs)	(b)	<u>\$204,500,355.19</u>
2011-12 Statewide GTB subsidized budget area for <u>high school</u> districts: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payments to high school districts (including prorated coop costs)	(c)	<u>\$117,528,405.23</u>
Elementary GTB ratio: [(a) divided by (b)] x 193%	(d)	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>
High School GTB ratio: [(a) divided by (c)] x 193%	(e)	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>

II. DISTRICT GTB SUBSIDY:

		ELEM	HS
Statewide GTB ratio [elementary from (d) above, or high school from (e) above]	(a)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
2011-12 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement [Budget Data Sheet, Page 3]	(b)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
40% of (2011-12 District special education allowable cost payment plus district prorated coop cost payment) [Budget Data Sheet, Page 3]	(c)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
District's FY 2011-12 guaranteed tax base (a) x [(b)+ (c)]	(d)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
District taxable valuation (Tax Year 2011) ** [Budget Data Sheet, Page 3]	(e)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
If (d) is greater than (e), then: District's FY 2012-13 GTB subsidy per BASE mill [(d)-(e)] x .001 (Round to whole number)	(f)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
		[Enter GTB subsidy per mill on page 27 or 28, line 8.]	

* See Budget Data Sheet, Page 3 for district's certified GTB subsidy.

** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the County Clerk and Recorder as required in 15-10-305, MCA (December) . Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

--GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area.

--GTB ratios on I(d) and I(e) are rounded to two decimal places.

--GTB ratios for K-12 districts are calculated separately as Elementary and High School Programs

CALCULATING GENERAL FUND LEVIES

--Elementary and High School Districts

FUNDING THE BASE BUDGET:

- | | | |
|---|------|--|
| 1. Proposed FY 2012-13 General Fund Budget (page 24, Line 8) | (1) | |
| 2. BASE Budget Adopted (FY 2012-13 BASE from page 24, line1) | (2) | |
| 3. a. Direct State Aid [44.7% of Entitlements] [0.447 X page 19, lines (a) + (b)] | (3a) | |
| b. Special Education Allowable Costs Funding (page 18, Line (d)) | (3b) | |
| c. Quality Educator Component [FTE X \$3,042][Budget Data Sheet, Line 3] | (3c) | |
| d. At Risk Component [Budget Data Sheet, Line 4] | (3d) | |
| e. Indian Ed. For All Component [ANB X \$20.40] minimum \$100.00
[Budget Data Sheet, Line 5] | (3e) | |
| f. American Indian Student Achievement Gap Component
[Number of Indian Students X \$200.00][Budget Data Sheet, Line 6] | (3f) | |
| 4. a. Total Unreserved Fund Balance for Budgeting (4a) _____ | | |
| b. Prior Yr "Excess Reserves" Used to Fund
Over-BASE Budget (4b) _____ | | |
| c. Unreserved Fund Balance for Funding BASE and Over-BASE (Line 4a - Line 4b) | (4c) | |
| 5. Non-Levy Revenues [Enter Tuition Revenue on Line (13), unless OverBASE budget = Zero] | | |
| a. Total "Actual" (See page 2) (5a) _____ | | |
| b. Total "Anticipated" (See page 2) (5b) _____ | | |
| c. Total "Other" " (See page 25) (5c) _____ | | |
| d. Total Non-Levy Revenues for BASE [Line 5a + Line 5b + Line 5c] | (5d) | |
| 6. Tax Levy and GTB Needed to Fund BASE Budget (Line 2 - Line 3a - Line 3b -
Line 3c - Line 3d - Line 3e - Line 3f - Line 4c - Line 5d) (If < 0, enter 0) | (6) | |
| 7. District Mill Value (Estimate using most updated Taxable Value X .001) | (7) | |
| 8. Weighted GTB per BASE Mill (Budget Data Sheet, Page 3 OR page 2 line (f)) | (8) | |
| 9. Adjusted Mill Value (Line 7 + Line 8) | (9) | |
| 10. BASE Mills Required (Line 6 divided by Line 9) (ROUND TO XX.XX) | (10) | |

FUNDING THE OVER-BASE BUDGET: (Includes any Over-Maximum Budget)

- | | | |
|--|-------|--|
| 11. Amount Budgeted Over-BASE (Line 1 - Line 2) | (11) | |
| 12. Prior Year General Fund "Excess Reserves" Used to Fund the Over-BASE Budget
(from 4b) | (12) | |
| 13. a. Fund Balance and Non-Levy Revenues Available to Fund the Over-BASE
Budget (Line 3a + Line 3b + Line 3c + Line 3d + Line 3e + Line 3f + Line 4c + Line 5d +
Line 6 - Line 2) | (13a) | |
| b. Total "Tuition to Fund Over-BASE" (See page 25) | (13b) | |
| 14. Tax Levy Needed to Fund Over-BASE Budget (Line 11 - Line 12 - Line 13a - Line 13b) | (14) | |
| 15. Over-BASE Mills Required (Line 14 divided by Line 7) (ROUND TO XX.XX) | (15) | |

ARE FUNDING SOURCES ADEQUATE TO COVER BUDGET?

- | | | |
|---|-------|--|
| 16. a. Direct State Aid (Line 3a) | (16a) | |
| b. Special Education Funding (Line 3b) | (16b) | |
| c. Quality Educator Component (Line 3c) | (16c) | |
| d. At Risk Component (Line 3d) | (16d) | |
| e. Indian Ed. For All Component (Line 3e) | (16e) | |
| f. American Indian Student Achievement Gap Component (Line 3f) | (16f) | |
| g. Unreserved Fund Balance (Line 4a) | (16g) | |
| h. Prior Year Excess Reserves Reappropriated to Fund Over-BASE (Line 12) | (16h) | |
| i. Non-Levy Revenues (including Tuition) (Line 5d + Line 13b) | (16i) | |
| j. GTB (Line 8 X Line 10) | (16j) | |
| k. BASE Levy Tax Revenues (Line 7 X Line 10) | (16k) | |
| l. Over-BASE Levy Tax Revenues (Line 7 X Line 15) | (16l) | |
| m. TOTAL FUNDING SOURCES [Sum Lines 16a through 16l]
(Must = Line 1, may vary slightly due to rounding) If funding sources exceed total
budget, BASE levy and Over-BASE levy must equal -0- | (16m) | |
| 17. TOTAL GENERAL FUND MILLS (Line 10 + Line 15)* | (17) | |

*Add Mandatory Non-Isolated Mill Levy here, if applicable, MCA, 20-9-303. Number of mills equals [(Line 3a divided by 2) divided by Line 7]. Applies only to Non- Isolated Elem. districts with less than 10 ANB.

CALCULATING GENERAL FUND LEVIES

--K-12 Districts

FUNDING THE BASE BUDGET:

1. Proposed FY 2012-13 General Fund Budget (page 23, Line 8) (1) _____
2. BASE Budget Adopted (FY 2012-13 BASE from page 23, line 1) (2) _____
3. a. Direct State Aid [44.7% of Entitlements] [0.447 X page 21, lines (a3) + (b3)] (3a) _____
- b. Special Education Allowable Costs Funding (Page 18, Line (d)) (3b) _____
- c. Quality Educator Component [FTE X \$3,042][Budget Data Sheet, Line 3] (3c) _____
- d. At Risk Component [Budget Data Sheet, Line 4] (3d) _____
- e. Indian Ed. For All Component [ANB X \$20.40] minimum \$100.00 (3e) _____
- [Budget Data Sheet, Line 5]
- f. American Indian Student Achievement Gap Component (3f) _____
- [Number of Indian Students X \$200.00][Budget Data Sheet, Line 6]
4. a. Total Unreserved Fund Balance for Budgeting (4a) _____
- b. Prior Yr "Excess Reserves" Used to Fund Over-BASE Budget (4b) _____
- c. Unreserved Fund Balance for Funding BASE and Over-BASE (Line 4a - Line 4b) (4c) _____
5. Non-Levy Revenues [Enter Tuition Revenue on Line (13), unless OverBASE budget = Zero]
- a. Total "Actual" (See page 2) (5a) _____
- b. Total "Anticipated" (See page 2) (5b) _____
- c. Total "Other" (See page 25) (5c) _____
- d. Total Non-Levy Revenues for BASE [Line 5a + Line 5b + Line 5c] (5d) _____
6. Tax Levy and GTB Needed to Fund BASE Budget (Line 2 - Line 3a - Line 3b - Line 3c - Line 3d - Line 3e - Line 3f - Line 4c - Line 5d) (If <0, enter 0) (6) _____
- [Line 6a + Line 6b = Line 6]
- a. ELEM Portion of Tax and GTB in BASE [Line 6 X Page 22 Line (w1)] w1 = _____% (6a) _____
- b. HS Portion of Tax and GTB in BASE [Line 6 X Page 22, Line (w2)] w2 = _____% (6b) _____
7. District Mill Value (Estimate using most updated Taxable Value X .001) (7) _____
8. a. ELEM Weighted GTB per BASE Mill (Budget Data Sheet, page 3) (8a) _____
- b. HS Weighted GTB per BASE Mill (Budget Data Sheet, page 3) (8b) _____
9. a. ELEM Adjusted Mill Value (Line 7 + Line 8a) (9a) _____
- b. HS Adjusted Mill Value (Line 7 + Line 8b) (9b) _____
- 10.a. ELEM BASE Mills Required (Line 6a divided by Line 9a) (ROUND TO XX.XX) (10a) _____
- b. HS BASE Mills Required (Line 6b divided by Line 9b) (ROUND TO XX.XX) (10b) _____

FUNDING THE OVER-BASE BUDGET: (Includes any Over-Maximum Budget)

11. Amount Budgeted Over-BASE (Line 1 - Line 2) (11) _____
12. Prior Year General Fund "Excess Reserves" Used to Fund the Over-BASE Budget (from 4b) (12) _____
13. a. Fund Balance and NonLevy Revenues Available to Fund the Over-BASE Budget (Line 3a + Line 3b + Line 3c + Line 3d + Line 3e + Line 4c + Line 5d + Line 6 Line 2) (13a) _____
- b. Total "Tuition to Fund Over-BASE" [page 25] (13b) _____
14. Tax Levy Needed to Fund Over-BASE Budget (Line 11 - Line 12 - Line 13a - Line 13b) (14) _____
15. Over-BASE Mills Required (Line 14 divided by Line 7) (ROUND TO XX.XX) (15) _____

ARE FUNDING SOURCES ADEQUATE TO COVER BUDGET?

16. a. Direct State Aid (Line 3a) (16a) _____
- b. Special Education Funding (Line 3b) (16b) _____
- c. Quality Educator Component (Line 3c) (16c) _____
- d. At Risk Component (Line 3d) (16d) _____
- e. Indian Ed. For All Component (Line 3e) (16e) _____
- f. American Indian Student Achievement Gap Component (Line 3f) (16f) _____
- g. Unreserved Fund Balance (Line 4c) (16g) _____
- h. Prior Year Excess Reserves Reappropriated to Fund Over-BASE (Line 12) (16h) _____
- i. Non-Levy Revenues (including Tuition) (Line 5d + Line 13b) (16i) _____
- j. GTB [(Line 8a X Line 10) plus (Line 8b X Line 10b)] (16j) _____
- k. BASE Levy Tax Revenues [Line 7 X (Line 10a + Line 10b)] (16k) _____
- l. Over-BASE Levy Tax Revenues (Line 7 X Line 15) (16l) _____
- m. TOTAL FUNDING SOURCES [Sum Lines (16a thorough 16l)] (16m) _____
- (Must = Line 1, may vary slightly due to rounding. If funding sources exceed total budget, BASE levy and Over-BASE levy must equal -0-.
17. TOTAL GENERAL FUND MILLS (Line 10a + 10b + Line 15) (17) _____

Estimating the Tax Impact of Mill Increases for School Ballot Issues

15-10-425, MCA requires that ballots for levy elections must state the estimated tax impact of the proposed ballot issue on the taxes assessed on a home with a market value of \$100,000 and \$200,000. In addition, any other value of home can be stated. This applies to the ballot for the general fund levy election.

This example shows how to calculate the tax impact of a FY 2012-13 general fund levy increase of \$6,800 on a house valued at \$50,000, \$100,000 and \$200,000. This example assumes an elementary district is proposing a tax increase from \$35,700 to \$42,500 and that taxable valuation was \$1,008,000 for tax year 2011 and is estimated to be \$1,000,000 for tax year 2012.

1	Home with Market Value of:		\$ 50,000	\$ 100,000	\$ 200,000
2	Less: Residential Exemption for Tax Year 2012 -- 44.0% MCA 15-6-222		\$22,000	\$44,000	\$88,000
3.	Equals: Market Value after Exemption (line 1 – line 2)		\$28,000	\$56,000	\$112,000
4	Times: Assessment Rate (MCA 15-6-134)	2.63% 0.0263			
5	Equals: Taxable Valuation (line 3 X line 4)		\$736.40	\$1,472.80	\$2,945.60
6	Estimated Mills for Ballot for FY 2012-13 Over-BASE Budget: *				
	Proposed mills for FY 2012-13: FY2012-13 Over-BASE Levy Amt divided by (2012 Taxable Valuation X 0.001) = \$42,500 divided by (\$1,000,000 X 0.001) =	42.50 mills	Example		
			Elem Mills		
			HS or K-12 Mills		
7	Actual Mills from Prior Year (FY 2011-12) Over-BASE Budget: **				
	FY2011-12 Actual Over-BASE Levy Amt divided by (2011 Taxable Valuation X 0.001) = \$35,700 divided by (\$1,008,000 X 0.001) =	35.42 mills	Example		
			Elem Mills		
			HS or K-12 Mills		
8	Proposed Increase (Decrease) in Mills:				
	(line 6 – line 7)	7.08 mills	Example		
			Elem Mills		
			HS or K-12 Mills		
9	Impact of Proposed Tax Increase: (line 8 X line 5 X 0.001) <div>Example Elementary HS or K-12</div>		[May include on page 29 with *C and *D)	[Insert at *C on page 1]	[Insert at *D on page 1]
			\$5.21	\$10.43	\$20.85

* For a general fund election, the proposed mills would be the number of Over-BASE mills needed to support the budget for the coming year. For other types of school elections, enter the estimated number of mills estimated to be levied if the election passes.

** For a general fund election, this amount would be the number of Over-BASE mills raised to support the prior year's general fund budget (Final Budget form, Line (V-K) or Budget Data Sheet, Line 4e). For other types of school elections, enter the number of mills levied for the fund for the prior year.

Other requirements of 15-10-425, MCA:

- Disclosure requirements apply to a regular or special school election that proposes to impose or raise a mill levy.
- The ballot under 15-10-425, MCA, must include: specific purpose for which the money will be used, specific amount to be raised, approximate number of mills required, and durational limit, if any (i.e., If the law allows you to run the election once to levy for a stated number of years, state that number of years. Otherwise, the election applies for one year only.)
- The ballot must state the tax impacts for homes valued at \$100,000 and \$200,000 and MAY ALSO state the tax impact for a home of another value.

Ballots and Propositions

(a)	Proposed Over-BASE Levy [Page 27 or 28, Line 14]	
(b)	Minus: Highest levy Over Base authorized or imposed between FY08 and FY12 [Page 23, Line H2 or Budget Data Sheet, Line 9e]	
(c)	Equals: (If <0, enter Zero) Amount of Voted Tax Levy <u>Increase</u> needed to support the Over-BASE Budget [(a) minus (b)]	[Insert at *A]
(d)	Divided by: District Mill Value (see Note 1 below) [Taxable Value X 0.001] or [page 27 or 28, Line 7]	
(e)	Equals: Total Number of Over-BASE Mills Needed for Ballot [(c) divided by (d)]	[Insert at *B]

Example Ballot for Districts -- Insert items above where indicated.

<p>PROPOSITION</p> <p>Shall the district be authorized to impose an increase in local taxes to support the general fund in the amount of \$ _____*A_____ which is approximately _____*B_____ mills for the purpose of _____? Passage of this proposal will increase the taxes on a home with a market value of \$100,000 by approximately \$ _____*C_____ and on a home with a market value of \$200,000 by approximately \$ _____*D_____. The durational limit of the levy is permanent once approved by the voters, assuming the district levies that amount at least once in the next five years.</p> <p><input type="checkbox"/> FOR the additional levy.</p> <p><input type="checkbox"/> AGAINST the additional levy.</p>

*C and *D come from page 29.

Note 1: See page 11 for discussion of taxable valuation and mill values.